- 2. (Amended) The method of claim 1, further comprising adjusting an angle of incidence of the ion beam incident on the reflector before the reflecting.
- 3. (Amended) The method of claim 2, wherein the angle of incidence of the ion beam incident on the reflector is within the range of 75 85° from a vertical line to a horizontal surface of the reflector.
- 4. (Amended) The method of claim 3, further comprising adjusting a gradient of the reflector to an incident ion beam.
- 5. (Amended) The method of claim 3, further comprising applying a voltage to the reflector to adjust a path of an incident ion beam.
- 6. (Amended) The method of claim 1, wherein the reflector is selected from the group consisting of a semiconductor substrate, a silicon dioxide substrate and a metal substrate.
- 7. (Amended) An apparatus for etching a semiconductor device using a neutral beam, the apparatus comprising:

an ion source for extracting and accelerating an ion beam having a predetermined polarity;

a reflector positioned in a path of the ion beam accelerated from the ion source for reflecting and neutralizing the ion beam; and

a stage for positioning a substrate to be etched in a path of the neutral beam.

- 8. (Amended) The apparatus of claim 7, wherein the ion source is an inductively coupled plasma source.
- 9. (Amended) The apparatus of claim 7, wherein the reflector comprises a plurality of plates which are spaced apart from each other to reflect the ion beam.

